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Time: 11:40

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March 4, 2008

RECEIVED

MAR 10 2008

VIA EMAIL (Judy.Matthews@psc.sc.gov) AND U.S. MAIL

PSC SC
DOCKETING DEPT.

Judy Matthews
Administrative Assistant
Public Service Commission of South Carolina
P.O. Drawer 11649
Columbia, SC 29211

**RE: Docket Number 2005-26-C - Joint Application of MCG Capital Corporation, IDS
Telcom Corporation and IDS Telcom, LLC for Authority to Complete an
Assignment of Assets and to Grant Authority to IDS Telcom Corporation d/b/a
Cleartel Communications, to Provide Local Exchange and Interexchange Services,
for Alternative Regulation First Granted in Docket No. 95-661-C and for Flexible
Regulation First Granted in Docket No. 1997-467-C**

Dear Ms. Matthews:

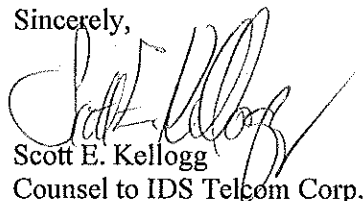
Per our recent conversation, I did not receive your original letter dated February 1, 2008. Please do note my address above for future correspondence from the Public Service Commission of South Carolina ("Commission").

Please accept this letter as confirmation that IDS Telcom Corp. ("Company") does not provide prepaid calling cards to its customers. Accordingly, the surety bond established as a condition for the authority granted originally to IDS Telcom, LLC (which was transferred to the Company in the above-referenced Docket Number 2005-26-C) is no longer necessary.

Please be advised that the Company will submit tariff revisions to the Commission under separate cover to remove outdated provisions relating prepaid calling cards, which are a remnant of that tariff from the aforementioned acquisition. The Company regrets the oversight in not removing the provisions and notifying the Commission of the same before allowing the aforementioned surety bond to lapse.

If you have any questions concerning this matter, please contact me.

Sincerely,


Scott E. Kellogg
Counsel to IDS Telcom Corp.